### CERTIFICATE

To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

### City of Whitewater

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2019; and

maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

			20	019 Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's
Computation to Determine Limit f	For 2019	2	for Expenditures	1ax	Use Only
Allocation of MVT, RVT, 16/20M		3			
Schedule of Transfers	TON TAX	4			1
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State L	ibrary Grant	7			1
Fund	K.S.A.				Branch and
General	12-101a	8	328,501	208,444	56.741
Debt Service	10-113	9	40,940	200,444	20.141
Library	12-1220	9	13,161	11,018	2,999
Special Highway		10	22.007		
Special Projects		10	22,805 33,803		
Waterworks Utility		11	222,914		
Sewer Utility		11	154,378		
Refuse Utility			48,290		
			7		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
otals		xxxxxxx	864,792	219,462	59.740
Budget Summary		15			County Clerk's Use On
Neighborhood Revitalization Rebate	•	1			Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

Assisted by:
George, Bowerman & Noel, P.A.

Address:
301 N. Main Street, Suite 1350
Wichita, Kansas 67202
Email:
ggeorge@cpa.kscoxmail.com
Attest: Nane(files) A8

2018

County Clerk

Governing Body

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosure cordinarily no ided in marking statements prepared on the regulatory bas

Substantially all disclosure conductive networks are not included in a partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements prepared on the regulatory basis of accounting and properties of the partial statements and partial statements and partial statements and properties of the partial statements and partial statements

Rec'd Clerk's Office

AUG 2 8 2018

2019

Computation to Determine Limit for 2019

		+ \$ _	212,627
2.	Library levy in 2018 budget	\$	10,785
	Other tax entity levy in 2018 budget	\$ _	0
3.	Net tax levy	\$ _	201,842
	2019 Budget Percentage Adjustments		
4.	New improvements for 2018 : + +		
5	Increase in personal property for 2018 :		
٥.			
	the first section of the first		
6.	Valuation of annexed territory for 2018:		
	6a. Real estate + 0		
	6b. State assessed + 0		
	6c. New improvements + 0		
	6d. Total adjustment (sum of 6a, 6b, and 6c) + 0		
7.	Valuation of property that has changed in use during 2018: + 6,043		
8.	Expiration of property tax abatements + 0		
9.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		
11.	Total estimated valuation July 1, 2018 3,672,644		
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0038		
13.	Percentage adjustment increase (12 times 3)	\$_	764
14.	Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	-	1.40%
15.	Consumer Price Index adjustment (Line 3 times Line 14)	\$	2,826
16.	Total Percentage Adjustments	\$ _	3,590
	CPA Summary		
	See accompanying summary of significant forecast assumptions and accountants' compilation report.		
	Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting		
	are not included.		

2019

### 2019 Revenue Adjustments

17.	Property tax revenues for debt service in 2019 budget: Property tax revenues for debt service in 2018 budget: Increase property tax revenues spent on debt service		+ <u>-</u>	(
18.	Property tax revenues spent for public building commission and lease pay (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	ments in the 2019 budget:	+	
	Property tax revenues spent for public building commission and lease pay Increase property tax revenues spent on public building commission and l	ments in the 2018 budget: lease payments	-	0
19.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+	•
20.	Property tax revenues spent on court judgments or settlements and associa	ated legal costs in the 2019 budget:	+ [	Ō
21.	Property tax revenues spent on Federal or State mandates (effective after and loss of funding from Federal sources after January 1, 2017 in the 2015)	June 30, 2015) 9 budget:	+	Ó
22.	Property tax revenues spent on expenses realted to disaster or Federal Em	ergency in the 2019 budget:	+	= 0
23.	Law enforcement expenses - 2019 budget: Law enforcement expenses - 2018 budget: CPI adjustment Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)	+ 34,6 315 1.40% 2	540 244 137 +	2,959
24.	Fire protection expenses - 2019 budget: Fire protection expenses - 2018 budget: CPI adjustment Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	0 0 0 +	0
25.	Emergency medical expenses - 2019 budget: Emergency medical expenses - 2018 budget: CPI adjustment Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)	+ 7.3 - 7.3 1.40%		.54
26.	Total Revenue Adjustments			3,013

### CPA Summary

### Levies on Behalf of Another Political or Governmental Subdivision

4	27. Library levy - 2019 budget:	+	11,018
	Other tax entity levy - 2019 budget:	+	0
	Other tax entity levy - 2019 budget:	+	0
	도통통하다. [12] 10 10 10 10 10 10 10 10 10 10 10 10 10		
1	20 72417		
4	28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	11,018
	사회사회의 사람들이 되는 아이는 사람이라면 요즘 보고 먹는데 하는 사람들이 없었다.		
2	29. Total Computed Tax Levy		210 462
-			219,403

### Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	177,831	
2016 Tax Levy (Less Levy for other Governmental Units)	182,329	None
2017 Tax Levy (Less Levy for other Governmental Units)	197,364	None
2018 Tax Levy (Less Levy for other Governmental Units)	201,842	None
Average Tax Levy (last three years)	193,845	
CPI Adjustment of 0.014	2,714	
Average Tax Levy Adjusted by CPI	196,559	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	208,444	
Exemption from Election Requirement	No	
선물하다 하다 하다 하다 하다 하다.		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss		
2010 Total Joseph Constitution	200 444 000	
2019 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units)	208,444.000 201.842.000	
Change in Levy	6,602	
Change in Levy	0,002	
CPI Adjustment		2,826
2019 Mill Rate (Less Mills for other Governmental Units)	56.756	2,820
2019 Will Rate (Less Willis for outer Governmental Onlis)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		. 0
Total Adjustment for Loss of Assessed Valuation		2,826
뭐래? 물로 많이 되는데 얼마를 하고 하는데 보다.		
Exemption from Election Requirement		No

### CPA Summar

2019

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

	Ad Valorem Levy		Al	location for Year 201	9	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	201,842	31,478	300	18	569	272
Debt Service						
Library	10,785	1,682	16	1	30	15
TOTAL	212,627	33,160	316	19	599	287
County Treas Motor Vehicl County Treas Recreational County Treas 16/20M Vehi County Treas Commercial	Vehicle Estimate cle Estimate Vehicle Tax Estimate	33,160	316	19	599	
County Treas Watercraft Ta	Difficulty Control of the Control of				_	2
County Treas Watercraft Ta  Motor Vehicle Factor		0.15595			<del>-</del>	2
	Recreational Vehicle Factor		0.00149		, <del>-</del>	2
	Recreational Vehicle Factor	6/20M Vehicle Factor	г	0.00009		2
	Recreational Vehicle Factor	6/20M Vehicle Factor	r Commercial Vehicle F		0.00282	0.0013

,

# City of Whitewater

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
George					
General	Capital Equipment Reserve	•	000'9	5 000	K S A 12 1 117
General	Capital Improvement Reserve	•	22,000	12 606	7 C A 10 1 110
General	Waterworks Utility		4212	12,090	N.S.A. 12-1,118
General	Sewer Utility		4,513	5,393	Sales Tax Ord #614
Special Highway	Capital Improvement Reserve	1 500	7 000	3,393	Sales Tax Ord #614
Waterworks Utility	Capital Improvement Reserve	0000	7,009	6,405	K.S.A. 12-1,118
Waterworks Utility	Woter Immediate D		2,000	10,000	K.S.A. 12-1,118
Sewer Hillity	water improvement Reserve	1	2,000	21,414	K.S.A. 12-825d
Beet Cully	Sewer Improvement Reserve	7,000	5,000	8 122	K S A 12 6212
Keruse Utility	Capital Improvement Reserve	7.000	7777	0020	V. C. 4. 22 - 2310
			110.4	0,000	K.S.A. 12-1,118
	Totals	15,500	65,292	83.013	
	Adjustments				
	Adjusted Totals	15,500	65.292	83.013	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## CPA Summary

# STATEMENT OF INDEBTEDNESS

City of Whitewater

Debt	of Issue	of Retirement	Rate %	Amount	Beginning Amount Outstanding	Dat	Date Due	Amo 20	Amount Due 2018	Amo 20	Amount Due 2019
General Obligation:				Poncer	Jan 1,2010	Interest	Principal	Interest	Principal	Interest	Principal
Series A 2004 - Sewer Improvements	9/22/04	9/22/44	4.50	857,200	721,333	9/22	6/22	32 460	14 102	200.0	
Series B 2004 - Sewer Improvements	9/22/04	9/22/44	4.50	77,800	66,012	9/22	9/22	3 136	1 243	51,825	14,751
octies A 2010 - Internal Improvements	8/15/10	8/15/26	3.25-5.00	230,000	165,000	3/1; 9/1	9/1	6,495	15,000	9,00,9	1,303
Total G.O. Bonds					27 0 000						
Revenue Bonds:					326,345			42,091	30,350	40,910	31,054
NONE											
Total Revenue Bonds											
Other:								0	0	0	0
NONE											
		4									
		1									
								100			
							and the second				
Total Other											
Total Indebtedness	Ī		ł		0			0	0	0	0
					952,345			42,091	30,350	40.910	31.054

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

Page No. 5

2019

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2018	Payments Due	Payments Due
2014 Kuhota Cah Tractor	11/2/14	97					2013
Torona Cao Hactor	4/3/14	48	2.69	17,630	2,305	2,342	0
					- X		
				5			
				8 1			
				Totals	2,305	2.342	-

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

### CPA Summary

### WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

**Budgeted Year: 2019** 

Library found in: City of Whitewater

Overall does the municipality qualify for a grant?

**Butler County** 

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:		
	Current Year	Proposed Year
*	2018	2019
Ad Valorem	\$10,785	\$11,018
Delinquent Tax	\$298	\$200
Motor Vehicle Tax	\$1,698	\$1,682
Recreational Vehicle Tax	\$16	\$16
16/20M Vehicle Tax	\$1	\$1
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$12,798	\$12,917
Difference in Total Taxes:	\$119	, ,
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$3,594,659	\$3,672,644
Did Assessed Valuation Decrease?	No	40,072,077
Levy Rate		3.000
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Qualify

### **CPA Summary**

FUND PAGE FOR FU	NDS WITH	AT	XI	FVV
------------------	----------	----	----	-----

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	13,966	12,146	3,104
Receipts:	3,00	12,110	3,104
Ad Valorem Tax	187,703	201 842	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,756	5,489	4,000
Motor Vehicle Tax	30,685	33,122	31,478
Recreational Vehicle Tax	325	309	300
16/20M Vehicle Tax	20	20	18
Commercial Vehicle Tax	0	652	569
Watercraft Tax	0	279	272
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	0	10,950	13,690
Compensating Use Tax	0	1,990	2,490
Local Alcoholic Liquor	5	139	120
Licenses, Fees & Permits:			
Franchise Fees	28,716	34,500	25.000
Building Permits	74	50	35,000
Animal Permits	541	500	50 500
Zoning Fees	0	10	
Other Licenses	0	10	10
		10	10
Charges for Services:			
Car Wash	6,652	6,800	6 900
Grave Openings	4,325	2,500	6,800 1,500
Photocopies, Maps, Newsletter Ads, etc.	826	750	750
Fines and Forfeitures	463	200	
	403	300	300
Use of Money and Property:			
Equipment and Facility Rentals	1,525	1,000	1,000
Land Lease	1,537	1,537	1,537
Tower Lease	5,720	5,280	5,280
Sign Rentals	125	100	100
Park Board Reimbursements	6,553	6.500	( 500
Utility Reimbursements	3,257	6,500 3,000	6,500
Insurance Reimbursements	4,012	3,600	3,000
Other Reimbursements	2,818	1,000	3,000 1,000
Donations	800	1,800	800
Budget Credit Applied Against Expenditures	-4,020	0	0
In Lieu of Taxes (IRB)	0		
Interest on Idle Funds	455	0	0
Neighborhood Revitalization Rebate	433	450	450
Miscellaneous	7,021	2,500	2.500
Does miscellaneous exceed 10% Total Rec	7,021	2,300	2,500
Total Receipts	294,894	326,979	122.024
Resources Available:	308,860	339,125	123,024 126,128

### **FUND PAGE - GENERAL**

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Resources Available:	308,860	339,125	126,12
Expenditures:	200,000	333,123	120,12
GENERAL ADMINISTRATION DEPARTMENT	156,997	113,000	123,00
STREET MAINTENANCE DEPARTMENT	7,649	29,011	26,00
STREET LIGHTING DEPARTMENT	9,814	10,000	10,50
CAR WASH DEPARTMENT	8,459	12,800	12,80
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	0	
Subtotal detail (Should agree with detail)	182,919	164,811	172,300
Law Enforcement Services Contract	19,238	31,244	34,640
Emergency Medical Services Contract	6,745	7,190	7,345
Employee Benefits:			
FICA & Medicare Taxes	10,475	10,500	8,000
Unemployment Insurance	172	200	200
KPERS	11,819	11,900	5,000
Health Insurance	12,719	13,000	8,500
Workers Compensation Insurance	0	0	2,400
Park Board Wages	6,553	8,000	8,000
Appropriation to Park Board	1,582	1,500	1,500
Appropriation to Cemetery Board	6,000	6,000	6,000
Appropriation to Library Board	40,006	42,450	43,334
Library Property Insurance	2,506	2,600	2,800
Transfers to Capital Equipment Reserve Fund	0	6,000	5,000
Transfers to Capital Improvement Reserve Fund	0	22,000	12,696
Transfers to Waterworks Utility Fund	0	4,313	5,393
Transfers to Sewer Utility Fund	0	4,313	5,393
Budget Credit - Excess of Actual over Budgeted	-4,020	0	
Cash Forward (2019 column)	-4,020	U	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	296,714	336,021	328,501
Unencumbered Cash Balance Dec 31	12,146		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	299.617	338,245	
The state of the s		-Appropriated Balance	328,501
		ure/Non-Appr Balance	220 501
	iolai Expendit	ure/Non-Appr Barance	328,501

**CPA Summary** 

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

Delinquent Comp Rate:

Tax Required

3.0%

Amount of 2018 Ad Valorem Tax

202,373

208,444

6,071

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:	Actual for 2017	Estimate for 2018	Year for 2019
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	58,642	30,000	20.00
Contractual	65,931	52,000	30,00
Commodities	30,863	30,000	60,00
Capital Outlay	30,863	1,000	32,00 1,00
Debt Service (lease payment)	1,561	0	1,00
= 100 (conse pay mont)	1,501	O O	
Total	156,997	113,000	123,000
STREET MAINTENANCE DEPARTMENT			
Salaries	0	10,000	10,000
Contractual	6,905	12,000	12,000
Commodities	744	1,855	4,000
Capital Outlay	0	4,375	
Debt Service (lease payment)	0	781	(
Total	7,649	29,011	26,000
STREET LIGHTING DEPARTMENT			
Salaries	0	0	(
Contractual	9,814	10,000	10,500
Commodities	0	0	(
Capital Outlay	0	0	(
Total	9,814	10,000	10,500
CAR WASH DEPARTMENT	7,014	10,000	10,500
Salaries	1,649	3,800	3,800
Contractual	4,309	5,500	5,500
Commodities	2,501	3,000	3,000
Capital Outlay	2,301	500	500
Total	8,459	12,800	12,800
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
[Otal	0	0	0
Salaria			
Salaries			
Contractual			
Commodities Capital Outlay			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
otal	0	0	Ó
age 1 - Total	182,919	164,811	172,300

Adopted Budget General Fund - Detail Page 2	Prior Year	Current Year	Proposed Budget
Expenditures:	Actual for 2017	Estimate for 2018	Year for 2019
expenditures.			
Salaries			
Contractual			
Commodities			
Capital Outlay			
T-1-1			
Total		0	
0.1 .			
Salaries			The terms of
Contractual		A CONTRACTOR OF THE STATE OF TH	
Commodities			
Capital Outlay		2 10 100 100	and that the
			NUMBER OF TAXABLE
Total Total	0	0	
		<u> </u>	
Salaries			
Contractual			
Commodities			
Capital Outlay			
Outrain Cattay			
Total			
i Otal	0	0	
0-1			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total Total	0	0	
		<u></u>	
Salaries			
Contractual			
Commodities			
Conital Outles			
Capital Outlay			
otal	0	0	Lucia Contract
Salaries			
Contractual			Polific Sept. 7
Commodities	y compared to the second secon		
Capital Outlay			
otal	0	0	
		<u> </u>	
Salaries			
Contractual			
Commodities			
Capital Outlay			
otal	0	0	
		1818	
Salaries			
Contractual			
Commodities			
Capital Outlay			
otal			
7441	0	0	
age 2 -Total			
age 2 - Total	0	0	
	182,919	164,811	172,3
rand Total	182,919	164,811	172,3

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting

are not included.

FUND	PACE FO	P FINDS WITH	HATAVIEW

Adopted Budget			
Debt Service	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2017	Estimate for 2018	Year for 2019
Receipts:	40,102	19,137	19,16
Ad Valorem Tax			
Delinquent Tax	0		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Special Assessment Tax	22,067	21,825	21,778
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22.07	21.005	
Resources Available:	22,067 62,169	21,825	
Expenditures:	62,169	40,962	40,940
Bond Principal	10.540	15.000	
Bond Interest and Commission	18,548	15,000	15,000
Cash Basis Reserve	24,484	6,800	6,500
	0	0	19,440
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42.022	21 000	10.010
Unencumbered Cash Balance Dec 31	43,032	21,800	40,940
2017/2018/2019 Budget Authority Amount:	19,137 53,547		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
The state of the s		56,506	40,940
		n-Appropriated Balance	
	Total Expendi	ture/Non-Appr Balance	40,940
	- "	Tax Required	0
	Delinquent Comp Rate:	3.0%	0
	Amount of	f 2018 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget
Unencumbered Cash Balance Jan 1	1,388	244	Year for 2019
Receipts:	1,366	244	52
Ad Valorem Tax	9,619	10.785	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	259	298	
Motor Vehicle Tax	1,661	1,698	1,68
Recreational Vehicle Tax	18	1,056	1,08
16/20M Vehicle Tax	18	10	1
Commercial Vehicle Tax	1	33	3
Watercraft Tax	0	14	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,558	12,845	1,944
Resources Available:	12,946	13,089	2,464
Expenditures:		10,000	2,40-
Appropriation to Library Board	12,702	12,569	13,161
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,702	12,569	13,161
Unencumbered Cash Balance Dec 31	244		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	13,214	12.569	13,161
		Ion-Appropriated Balance	13,101
		diture/Non-Appr Balance	13,161
	Zotta Zirpu	Tax Required	10,697
	Delinquent Comp Rate:	3.0%	321
		of 2018 Ad Valorem Tax	11,018

2019

FUND PA	GE FOR	FUNDS WITH	NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,346	1,854	545
Receipts:	1,540	1,034	343
State of Kansas Gas Tax	18,976	19,260	19,330
County Transfers Gas	2,939	2,920	2,930
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,915	22,180	22,260
Resources Available:	23,261	24,034	22,805
Expenditures:		24,054	22,003
Personal Services	0	12,400	12,400
Contractual Services	19,907	3,000	3,000
Commodities	0	1,000	1,000
Capital Outlay	0	0	0
Transfers to Capital Improvement Reserve Fund	1,500	7,089	6,405
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	VI 1961 1964 1964 1964 1964 1964 1964 1964		
Total Expenditures	21,407	23,489	22,805
Unencumbered Cash Balance Dec 31	1,854	545	0
2017/2018/2019 Budget Authority Amount:	21,407	23,489	22,805

### Adopted Budget

Special Projects	Prior Year Actual for 2017	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	35,213	Estimate for 2018	Year for 2019
Receipts:	33,213	33,553	21,053
Franchise Fees	12,400	12,500	12,750
Interest on Idle Funds			
Miscellaneous			
	40	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,440	12,500	12,750
Resources Available:	47,653	46,053	33,803
Expenditures:			
Personal Services	0	0	0
Contractual Services	14,100	5,000	10,000
Commodities	0	0	0
Capital Outlay	0	20,000	23,803
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,100	25,000	33,803
Unencumbered Cash Balance Dec 31	33,553	21,053	0
2017/2018/2019 Budget Authority Amount:	37,799	35,863	33,803

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waterworks Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019	
Unencumbered Cash Balance Jan 1	16,250	20,029	30,241	
Receipts:				
Charges for Services	160,128	170,000	175,100	
Penalties	10,943	10,100	10,100	
Connection Fees	2,603	250	250	
Sales Tax Collections	1,326	1,450	1,500	
Reimbursements - State of Kansas	114,641	0	(	
Transfer from General Fund (sales tax)	0	4,313	5,393	
Less Reimbursed Expenditures Budget Credit	-114,641	0	(	
Interest on Idle Funds	339	330	330	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	175,339	186,443	192,673	
Resources Available:	191,589	206,472	222,914	
Expenditures:				
Personal Services	45,770	50,000	50,000	
Contractual Services	160,230	32,000	35,000	
Commodities	77,319	80,000	95,000	
Capital Outlay	0	0	10,000	
Debt Service	1,561	781	0	
Sales Tax Remittances	1,321	1,450	1,500	
Transfers to Capital Improvement Reserve Fund	0	5,000	10,000	
Transfers to Water Improvement Reserve Fund	0	7,000	21,414	
Budget Credit for Reimbursed Expenditures	-114,641	0	0	
Cash Forward (2019 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	171,560	176,231	222,914	
Unencumbered Cash Balance Dec 31	20,029	30,241	0	
2017/2018/2019 Budget Authority Amount:	200,927	208,299	222,914	

### Adopted Budget

Adopted Budget				
Sewer Utility	Prior Year	Current Year	Proposed Budget	
	Actual for 2017	Estimate for 2018	Year for 2019	
Unencumbered Cash Balance Jan 1	0	13,878	12,265	
Receipts:				
Charges for Services	121,955	125,000	127,720	
Penalties	8,852	8,750	8,750	
Transfer from General Fund (sales tax)	0	4,313	5,393	
Interest on Idle Funds				
Miscellaneous	350	250	250	
Does miscellaneous exceed 10% Total Rec				
Total Receipts	131,157	138,313	142,113	
Resources Available:	131,157	152,191	154,378	
Expenditures:			a prince a record	
Personal Services	44,482	52,000	55,000	
Contractual Services	37,668	24,000	30,000	
Commodities	6,568	7,200	7,800	
Capital Outlay	0	0	2,500	
Debt Service	21,561	51,726	50,956	
Transfers to Sewer Improvement Reserve Fund	7,000	5,000	8,122	
Cash Forward (2019 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	117,279	139,926	154,378	
Unencumbered Cash Balance Dec 31	13,878	12,265	0	
2017/2018/2019 Budget Authority Amount:	137,568	152,893	154,378	

### CPA Summary

2019

FUND PAGE	FOR	<b>FUNDS</b>	WITH	ON	TAX LEVY	
-----------	-----	--------------	------	----	----------	--

Adopted Budget Refuse Utility	Prior Year	Current Year	Proposed Budget
	* Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	177	1,542	2,790
Receipts:		Ton Mark the Control of the Control	
Charges for Services	39,530	40,325	41,500
Penalties	4,089	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,619	44,325	45,500
Resources Available:	43,796	45,867	48,290
Expenditures:	13,72	40,007	40,200
Personal Services	0	0	0
Contractual Services	33,087	36,000	37,200
Commodities	2,167	2,500	2,500
Capital Outlay	0	0	2,500
Transfers to Capital Improvement Reserve Fund	7,000	4,577	8,590
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,254	43,077	48,290
Unencumbered Cash Balance Dec 31	1,542	2,790	0
2017/2018/2019 Budget Authority Amount:	43,240	43,077	48,290

### Adopted Budget

ړ	Prior Year	Current Year	Proposed Budget
4	Actual for 2017	Estimate for 2018	Year for 2019
+		- 0	0
+			
+			
$\perp$			
+			
+			
+			
+	0	0	0
+	0		0
+			•
+			
+			
+			
+			
+			
+			
+	0	0	0
T	0		0
T	0	0	0
	0	0 Actual for 2017  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 Actual for 2017 Estimate for 2018  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

City of Whitewater

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2017 is to be shown)

Mail   Program   Whitewater Tourism   Amil   2,483   Unencombered   617	Capital Equipment Reserve Unencumbered Cash Balance Jan 1 Receipts:	Capital Improvement Reserve	nant Decoryo		T. D.	
A	rencumbered sta Balance Jan 1 ceipts:	Unence Cash B Receipt	TOTAL TACSET VE	Water Improvement Reserve	nent Keserve	
2,483   Cash Balance Jan 1   617	ceipts:			Unencumbered		Total
Receipt:	ceipts:	Receipts: Transfers from Special Hiehway Fur	37,924	Cash Balance Jan 1	71.390	114.208
10 Total Receipts 0  110 Total Receipts 0  12,493 Resources Available: 617  Expenditures:		Transfers from Special Highway Fur		Receipts:		
ilable: 10 Total Receipts 0  Resource Available: 617  Expenditures:			nd 1,500			_
Total Receipts 0  Resources Available: 617  Expenditures:		Transfers from Refuse Fund	7,000			
ilable: 2,493 Resource Available: 617  Expenditures:						
ilable: 2,493 Total Receipts 0  Expenditures:	I					
10   Total Receipts 0   1   10   Total Receipts   0   1   1   1   1   1   1   1   1   1						
10   Total Receipts						
10   Total Receipts   0						. 5
10   Total Receipts 0   1   1   1   1   1   1   1   1   1						
ilable: 2,493 Resources Available: 617  Expenditures:	Total Receipts	0 Total Receipts	8,500	Total Receipts	0	8 510
Expenditures:	Resources Available:	1,794 Resources Available:	46.424	Resources Available	71 300	173 710
	Expenditures:	Expenditures:		Expenditures:	200	177,710
		Contractual Services	24,565			
		Commodities	1,882			
	300					-
				V		
		X.				
0 Total Expenditures 0	Total Expenditures	0 Total Expenditures	26,447	Total Expenditures	0	26,447
Cash Balance Dec 31 2,493 Cash Balance Dec 31 617 C	Cash Balance Dec 31	1,794 Cash Balance Dec 31	176'61	Cash Balance Dec 31	71,390	96.271

\*\*Note: These two block figures should agree.

96,271

CPA Summary

City of Whitewater

Non-Budgeted Funds-B

(1) Fund Name:

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2017 is to be shown)

(5) Fund Name:

(4) Fund Name:

(3) Fund Name:

(2) Fund Name:

Sewer Improvement Reserve	Reserve										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	_
Cash Balance Jan 1	12,481	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12.481	_
Receipts:		Receipts:		Receipts:	· 新 / / / / / / / / / / / / / / / / / /	Receipts:		Receipts:			7
Transfers from Sewer Utility Fund	7,000										
										Sur,	
			20							Į.	
Total Receipts	7,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	7.000	_
Resources Available:	19,481	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	19 481	_
Expenditures:	8	Expenditures:		Expenditures:		Expenditures:		Expenditures:			7
Debt Service	10,000										
									1		
Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,000	_
Cash Balance Dec 31	9,481	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,481	*
										9.481	*

\*\*Note: These two block figures should agree.

CPA Summary

### NOTICE OF BUDGET HEARING

The governing body of

### City of Whitewater

will meet on August 27, 2018 at 7:00 PM at the Whitewater City Building, 201 South Elm, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Whitewater City Building, 201 South Elm, Whitewater, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual f	or 2017	Current Year Estimat	te for 2018	Proposed	Budget Year for 2019	
		Actual		Actual	Budget Authority	Amount of 2018	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	296,714	58.519	336,021	56.151	328,501	208,444	56.756
Debt Service	43,032		21,800		40,940		
Library	12,702	2.999	12,569	3.000	13,161	11,018	3.000
Special Highway	21,407		23,489		22,805		
Special Projects	14,100		25,000		33,803		
Waterworks Utility	171,560		176,231		222,914		
Sewer Utility	117,279		139,926		154,378		
Refuse Utility	42,254		43,077		48,290		
Non-Budgeted Funds-A	26,447		Z L				
Non-Budgeted Funds-B	10,000						
Totals	755 405	61.518	770 112	50.151	964 700	210.462	50.756
Less: Transfers	755,495	01.518	778,113	59.151	864,792	219,462	59.756
	15,500	_	65,292		83,013		
Net Expenditure	739,995	_	712,821	_	781,779		
Total Tax Levied Assessed	207,480	-	212,627	x	XXXXXXXXXXXXXXXX		
Valuation	3,372,626		3,594,659		3,672,644		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	1,010,960	-	982,023		952,345		
Revenue Bonds	0	_	0		0		
Other	0		0		0		
Lease Purchase Principal	11,239		6,833		2,305		
Total	1,022,199		988,856		954,650		

\*Tax rates are expressed in mills

Kathy Wiebe
City Official Title: City Clerk

Whitewater City

### (Published in The Butler County Times-Gazette August 4, 2018.)

### NOTICE OF BUDGET HEARING

The governing body of

will meet on August 27, 2018 at 7:00 PM at the Whitewater City Building, 201 South Elm, Whitewater, Kansas for the purpose of hearing and answering objections of Kaspoyers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Whitewater City Building, 201 South Elm, Whitewater, Kansas and wall be available at this hearin

> get 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budge Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual		Current Year Estima		Proposed Budget Year for 2019		
FUND General	Expenditures 296,714	Actual Tax Rate * 58,519	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
Debt Service	43,032	38.319	336,021	56.151	328,501	208,444	56.7
Library	12,702	2.999	21,800 12,569	2.500	40,940		
			12,309	3.000	13,161	11,018	3.0
THE STATE OF THE S							
Special Highway							
Special Projects	21,407		23,489	NAME OF TAXABLE PARTY.	22,805		
Waterworks Utility	14,100 171,560		25,000		33.803		
Sewer Utility	171,360		176,231		222,914		
Refuse Utility	42,254		139,926		154,378		
	72,251		43,077		48,290		
				46.			
•							
Ion-Budgeted Funds-A Ion-Budgeted Funds-B	26,447						
Non-Budgeted Funds-B	10,000						
otals oss; Transfers	755,495	61.518	778,113	59.151	864,792	219,462	59,756
Vet Expenditure	15,500 739,995		65,292		83,013		
otal Tax Levied	207,480		712,821		781,779		
ssessed	201,700		212,627	×	XXXXXXXXXXXXXXXXXX		
faluation Dutstanding Indebtedness,	3,372,626		3,594,659	L	3,672,644		
January 1, .O. Bonds	2016	100	2017		2018		
evenue Bonds	1,010,960		982,023		952,345		
Other	- 0		0	30 A 10 C C C	0		
ease Purchase Principal	11,239		6,833	30778 No. 10 F	0		
Total	1,022,199		6,833 988,856	100 mm	2,305		
*Tax rates are expressed in mills	100001100	553 (A) (A) (A)	988,836		954,650		
Kathy Wieb	•						